

**This notice was revoked on November 16, 1998 by Revenue Notice # 98-22.**

## **Revenue Notice # 93-22**

### **Sales and Use Tax - Concession and Gaming Prizes**

Operators of games of chance who award tangible personal property as prizes are the ultimate consumers of such property. The purchase of tangible personal property to be used as prizes in games of chance are not purchases for resale and, unless otherwise exempt, are subject to the sales tax. The term 'games of chance' includes games played at carnivals, fairs and similar events, lawful gambling under Minnesota Statutes, Chapter 349, and the state lottery under Minnesota Statutes, Chapter 349A. This Revenue Notice represents a change in the Department's position and enforcement of this Revenue Notice will begin on January 1, 1994.

Michael E. Boekhaus

Director, Appeals, Legal Services & Criminal Investigation Division

Dated : October 4, 1993

GJH